129-92

G. R. S. IX-5]

Previous references.

1892

~~191~~ .

(Lk)

Later references.

File No. 43-1892.

Serial Nos. 1-4

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-4

major ~~Part~~ **B for**

SUBJECT.

Instructions re. the calculations of interest on the Land Revenue Khists.

HS.

Correct 4-2-16

W D 85—GPB—50,000—24-7-16

(2)

Proceedings of the Government of His Highness the Maharaja of Mysore, (Revenue),—dated 23rd May 1892.

READ :—

The following Minute by the Honorable P. Central Rao, C. I. E., Councillor to His Highness the Maharaja, dated 27th April 1892 :—

Owing to the alteration of * khistbandi of Land Revenue in the Province, recently sanctioned by Government at the request of the Representative Assembly, in consequence of which nearly half the Revenue of each official year is made payable in the first two months of the following official year, it has become necessary to consider whether it is not desirable to alter the year which is now reckoned from 1st April to 31st March inclusive, and make it run from 1st July to 30th June inclusive, so that all the collections of the year may come to account within the year to which the Revenue relates.

*MAIDAN TALUKS.

	Old Scale.	New Scale.
December...	0 2 0	...
January ...	0 6 0	...
February ...	0 6 0	0 4 0
March ...	0 2 0	0 4 0
April ...	...	0 4 0
May ...	...	0 4 0

MALNAD TALUKS.

December...	0 2 0	...
January ...	0 6 0	0 4 0
February ...	0 6 0	0 4 0
March ...	0 2 0	0 4 0
April ...	...	0 4 0

2. On a careful consideration of all the circumstances, *pro* and *con*, I am of opinion that it is more desirable to alter the year and the reasons which have induced me to arrive at that conclusion are as follows :—

3. Naturally, no money not payable by the raiyat within the year should be shown in the Patta issued to him as the demand for the year and to arrive at a correct demand payable within the year, the assessment payable by the raiyat in the next year for lands held by him during the year in which the Patta has been granted will have to be deducted, and the sum payable on account of the previous year's demand added. This would give the exact amount payable by him during the year in which the Patta is granted, but if we do this, it will not be possible to apply the khistbandi rates to every raiyat on one and the same plan and the khistbandi of each raiyat will have to be calculated separately. For instance, if a raiyat extends his holding in any year from 50 to 100 acres, assessed, say at Rs. 100 and Rs. 300 respectively, the assessment payable by him in a Maidan Taluk in the year in which the holding has been extended will be half of Rs. 100 and half of Rs. 300, total Rs. 200, payable according to the following instalments :—

April	...	...	Rs. 25 or 2 annas in the rupee.
May	...	...	„ 25 or do do
February	...	...	„ 75 or 6 annas in the rupee.
March	...	...	„ 75 or do do
		Total.....	200

The above rates do not correspond with the general rates of the khistbandi sanctioned, and it will not be possible to ascertain at a glance whether the amount payable at each instalment has been correctly calculated or not. Likewise, if a raiyat curtails his holding in any year, say from 100 to 25 acres assessed at 1 rupee per acre, the Patta will have to be issued for Rs. 62½—a sum much larger than the whole assessment of the holding, which will be an anomaly.

4. If the above process of determining the demand of each year be not adopted, and the Patta granted is only made to embrace the assessment of the land occupied during the year, the balance due on account of the previous year being regarded as an arrear, the arrears brought forward in the demand, collection and balance statement will have to be divided into (1) arrears on account of the year immediately preceding, and (2) arrears on account of other previous years, in order that a correct idea may be had as to how much of the arrears has become due and how much has not. This would increase clerical work considerably, not to speak of the impropriety of calling a sum not due an arrear.

5. The cultivation and the standing crops of lands in each year are not always completed and harvested within the end of March. The consequence is that lands cultivated in one year and harvested in the following year, are brought to the latter year's account, the Jamabandi of which takes place in the usual course after the crops have been gathered. This is calculated to lead to frauds, and to the omission of cultivated lands in the accounts of both the years. It is highly desirable that the year should embrace all the seasons of cultivation. As a rule, the cultivation and harvest of any one year are completed by the end of June.

6. It has not been found possible to complete the Jamabandi of each year within the end of March and Jamabandi is therefore often continued into the following year causing delay in the closing of accounts and the submission of annual reports. There will be no such inconvenience if the year closes on 30th June.

Proceedings of the Government of His Highness the Maharaja of Mysore, (Revenue),—dated 23rd May 1892.

7. The revenues of the year are generally reported upon in this Province during Dasara or September. It will therefore be more useful to review the transactions of a year closing on 1st July than those of a year closing 3 months earlier.

8. A Revenue year ending 30th June which is the end of agricultural seasons in the Province will be more intelligible to the raiyats, than one ending in the middle of the seasons, *i. e.*, 31st March.

9. For the foregoing reasons it seems to me to be highly desirable that the year, so far as Land Revenue collections are concerned, should be altered, and yet the question remains whether the, Financial year should also be altered.

10. There is no absolute necessity for altering the Financial year since they concern only actual collections brought into the Treasury. In Madras the Revenue year ends on 30th June, while the financial year ends on 31st March. But it will be a great convenience if the Revenue and Financial years are one and the same. Very often the expenditure has to be compared with the collections of a whole year and it will be a great advantage if the expenditure and the collections are closed on one and the same date. The financial accounts will serve as a check on the revenue accounts and facilitate examination of accounts. Even in Madras, the existence of two separate years has been found inconvenient, and attempts have been made to reduce them into one year.

11. The abolition of the Financial year can cause no inconvenience whatever, as the difference between the Revenue and Financial years is only 3 months. It will always be possible to give the actuals of any 12 months and thus meet any requisition from the Government of India for figures for their official year ending 31st March.

12. Under these circumstances, I consider that from 1st July 1892, the Official and Revenue years may be reckoned to run from 1st July to 30th June inclusive.

13. The current year 1891-92 will be one of 15 months and close on 30th June 1892. All Heads of Departments may be requested to submit Supplemental Budgets for the month of April, May and June 1892 and revised Budgets for the year ending 30th June 1893.

14. The immediate effect of the change will be a nominal diminution of Rs. 20,23,000 in the cash balance of the Province as the receipts to be added to the Revenue year on account of April, May and June amount to Rs. 31,9,000 while the expenditure on account of those months amounts to Rs. 22,42,000. But if the Financial year is retained, the nominal diminution of the cash balance will be still larger as the annual instalments transferred to the following official year amount to Rs. 38,60,000.

15. In framing Supplemental Budgets for the months of April, May and June, the ordinary expenditure should be distinguished from the extraordinary expenditure on account of bad seasons and in the Budget for the year ending 30th June 1893, consideration should be paid to the realizable arrear demand that may be outstanding on 1st July 1892.

16. The change in the year will not interfere with the existing stipulations entered into with any contractors, or public or private bodies. They will be enforced as if there had been no change in the year.

17. In the Mysore Land Revenue Code of 1888, the words "Revenue year," so far as they have been used in the Regulation, are defined to mean the period running from and exclusive of 31st March of one calendar year until and inclusive of the 31st March in the next calendar year. This definition in no way affects the decision arrived at by Government for closing the Revenue and Financial year on 30th June. The Code gives ample power to Government to fix the kistbandi as they please and there is no prohibition in the Regulation against the closing of Government accounts on any date they may determine. It may however be convenient to define the year for the purpose of Regulation also as one ending 30th June and this matter may be separately disposed of. Meanwhile in Rule 26 of the Land Revenue Rules, the words "the 31st July occurring within the period for which the Patta is issued and for which the relinquishment is intended" may be substituted for "the 30th April of the official year for which the relinquishment is intended."

18. Para 15 of Rule XXVI of the Land Revenue Rules may be cancelled as unnecessary under the new arrangement.

READ ALSO :—

The following Notification No. 401, dated 12th January 1892.

In continuation of Notification Camp No. 384—92, dated 27th October 1891, directing an alteration of the kists for the payment of Land Revenue, it is hereby ordered that all village accounts should hereafter begin on 1st July in any year and on 30th June in the following year.

2. The current Revenue year's Village accounts should include the period from 1st April 1891 to 30th June 1892.

Proceedings of the Government of His Highness the Maharaja of Mysore, (Revenue),—dated 23rd May 1892.

No. 3211-50—Cir. 26, dated Bangalore, 23rd May 1892.

Order thereon.—After careful consideration, the Government of His Highness the Maharaja are of opinion that the balance of advantage is distinctly in favor of adopting the same year for Revenue and Financial purposes and they accordingly resolve that, from 1st July 1892, the Official and Revenue year should be reckoned to run from 1st July to 30th June, both dates inclusive. A notification will be issued accordingly.

2. The current year 1891-92 will be one of 15 months and close on 30th June 1892. All Heads of Departments are requested to submit Supplemental Budgets for the months of April, May and June 1892 and revised Budgets for the year ending 30th June 1893.

3. In framing Supplemental Budgets for the months of April, May and June 1892, the ordinary expenditure should be distinguished from the extraordinary expenditure on account of bad seasons, and in preparing the Budget for the year ending 30th June 1893, consideration should be paid to the realizable arrear demand that may be outstanding on the 1st July 1892.

4. The change in the year will not interfere with the existing stipulations entered into with any contractors or public or private bodies, which will all be enforced as if there had been no change in the year.

5. The needful action will be immediately taken in the Legislative Department for amending the Mysore Land Revenue Regulation by defining "Revenue year*" to mean the period from and exclusive of 30th June in one calendar year to and inclusive of 30th June in the next calendar year and by making the Revenue year 1891-92 consist of 15 months from 1st April 1891 to 30th June 1892, both days inclusive. After alteration of the definition of "Revenue year" as above, para 1 of Section XXVI of the Land Revenue Rules should be altered as follows:—

**Vide* Section 3, Clause 21.

> "Notice of absolute relinquishment in any District shall be given before the 30th April of the current Revenue year, from the close of which the relinquishment is to have effect."

And para 15 of the same Section should be omitted as no longer necessary.

T. ANANDA ROW,
Chief Secretary.

To—The Legislative Secretary, Mysore Government.
The Comptroller, Mysore Government.
The Deputy Commissioners of Districts and Heads of Departments.

Exd.—B.G.R.

1892.

GOVERNMENT OF MYSORE.

REVENUE.

PROCEEDINGS.

Dated 23*rd May* 1892

No. 3211-50.
Cir. 36.

Directing that from 1st July 1892 the Official and Revenue year should be reckoned to run from 1st July to 30th June both dates inclusive, and issuing further instructions on the subject with reference to the preparation of Budgets.

Mysore Govt. C. Press, Bangalore.—21-6-92.—200.

Submitted.

The orders of October 1879 are clear. They direct that "interest be charged only from the 1st of the month following the last kist or instalment of the year" - with reference to the altered Kisthandi, the date from which interest should be charged will be 1st May in the case of the Malnad and 1st June in that of the Maidan Talluks.

Rec'd Rs. [illegible] from [illegible] Amildars [illegible] Cattle [illegible] Rule XXXIII of the Revenue Rules

Draft Sub[illegible] 15/8

(General Serial No. 30.)

1892.

1294.

From

The Dy. Commissioner, Hassan District.

To

The Chief Secretary to the Dewan of Mysore.

Dated 30th June 1892

Despatched August 1892

Received

Enclosures No. None

General No. 2795.

No.

In reply to .

SUBJECT.

Soliciting instructions regarding the Calculation of interest on the Land Revenue Kists &c.

To the same subject

Rev. Patrick reference.

Chief Commr's Proc: & Letter refd [illegible] 1892.

578/92

References (to be entered only in the Dewan's Office).

Rec'd 15/8

3

No. 296

Dy. Commissioner's Office
Kapsan District,
Dated Camp Nikalgud 31st July 1892

From,

The Dy. Commissioner,
Kapsan District,

To, The Chief Secretary to the
Government of Mysore,

Sir,

I have change in the official
year as per Government Proc. No. 8211-50
of the 23rd May last and the
revised System of Khisti and
Receipts this reference. Regard
-ing the calculation of interest
on the Land Revenue Kists. The
instructions laid down in the
late Chief Commissioner's Proc.
No. 889 / 903 dated 24th October 1889
were followed viz. that on
the 1st week of the last Kist and
of the close of the official year and
non-different the period of calcu-
-lating interest should Kist com-
-mence from the beginning of the
official year and Ryots to avoid any

confusion in accounts in calculating
the interest. I have the honor
to solicit your instructions
on the Subject. —

I have the honor to be,

Sir,

Your most obt Servt

[illegible]

Capt. 2d Lt Commissioner

Indian Affairs

No 2974-81
R.F. 1-7-92 D/15-8-92.
20

Read:—

Hassan Deputy Commrs
letter No. 2961 dated 30th July 1892,
stating that, owing to the
change in the official year
and revision in the Kist-
bandi System, the period
for calculating interest on
the Land Rev. Kists should
Commence from the beginning
of the official year both in
the Malnad & Maidan Talukas
& Soliciting instructions on the Subject

Order thereon:— Rule XXVIII of
the Land Revenue Rules as
Incorporated in the
clear.
Circular No. 3093 dated 4th October
1903 it directs the
levy of interest from the 1st
of the month following the
last Kist or instalment of
the year, and the Deputy Commr
is therefore informed that,
with reference to the altered
Kist-bandi, the date from
which interest should be
charged will be 1st May in
the case of the Malnad and
1st June in that of the Maidan
Talukas. as per Rule XXXIV
of the Land Rev. Rules.

Print

To The Commissioner, Hassan.
" " Deputy Commrs of other Districts.

[illegible] Secretary
Print 18

5

Proceedings of the Government of His Highness the Maharaja of Mysore, (Revenue),—dated 18th August 1892.

READ :—

Hassan Deputy Commissioner's letter No. 296, dated 30th July 1892, stating that owing to the change in the official year and revision in the Khistbandi system, the period for calculating interest on the Land Revenue Khist should commence from the beginning of the official year both in the Malnad and Maidan Taluks and soliciting instructions on the subject,

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No. 2774-81—R. F. 129-92, DATED, BANGALORE, 18TH AUGUST 1892.

ORDER THEREON.—Rule XXXIII of the Land Revenue Rules is clear. It directs the levy of interest from the 1st of the month following the last khist or instalment of the year, and with reference to the altered Khistbandi, the date from which interest should be charged will be 1st May in the case of the Malnad and 1st June in that of the Maidan Taluks.

The order was not passed by me. C.P.

T. ANANDA ROW,
Chief Secretary.

To—The Deputy Commissioner, Hassan District,
The Deputy Commissioners of other Districts.

Exd.—B.G.B.

see para Rule XXXIII because the last instalment fell at the end of the year. — Now the year has been changed, I propose to alter XXXIII as follows.

"Interest shall be charged when all arrears of Revenue from the 1st of the year following that in which they fell due."

It will be highly inconvenient for accounts to begin collecting interest from a date in the middle of the year, & the levy of a month or two's interest on arrears is not of much consequence.

C.P.
29/8/92

For the approval of the Dewan or Mr. T. Challapur
C.P.

Draft as slightly altered
C.P.
4/9/92
Dr Chief Secy

1892.

GOVERNMENT OF MYSORE.

REVENUE.

PROCEEDINGS.

Dated 13th August 1892.

No. 2774-81.
R. F. 129-92.

Fixing dates from which interest on Land Revenue Khists is to be charged in the Malnad and Maidan Taluks.

Mysore Govt. C. Press, Bangalore.—24-8-92.—120.

6

Serial No.

Order:-

No. 4688-96
R.7.129-92

The Government receive
to issue the following Noti-
-fication in modification
Rule XXXIII of the Land Revenue
Rules and also Proceedings
No. 2774-81 dated 13th Aug/92
R.7.129-92.

Notification.

"Interest shall be charged
upon all arrears of Revenue
from the 1st of the year follow-
-ing that to which they
relate."

Subd. for approval
Sd/
13/8

14/8/92

Sd/

Chief Secretary

To The Dy Commissioners
of Districts.
Comptroller.